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From:

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To: [REDACTED]

Cc:

Bcc:

Subject: RE: Disclosure of Consolidated Return to Member

... but ... I think your question is answered by the following information found in the Disclosure & Privacy Law Reference Guide:

Any member of a consolidated return group is authorized to receive a copy of the entire consolidated return for any period in which it was a member. *See* Yorkshire v. IRS, 26 F.3d 942, 945-46 (9th Cir. 1994).

So, if the entity was a member of the consolidated return group for the 3 years you mention below, the entity is entitled to a copy of the consolidated return. (Note that if for the 3 most recent years, the parent did not file, there wouldn't be any consolidated return to provide, right?) If they just want the last three years that the consolidated return was filed, and the entity was a member for those years, it could get the returns.